

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CUMMING</div> <div>CITY OF CUMMING, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209100300000</div> <div>City of Cumming</div> <div>649 N. 44th Street</div> <div>Cumming IA 50061</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		285,045		285,045	283,084
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		285,045		285,045	283,084
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		0	0	0	1,521
Licenses and permits		3,273	0	3,273	12,675
Use of money and property		12,168	0	12,168	6,300
Intergovernmental		25,041	0	25,041	17,738
Charges for fees and service		23,833	83,843	107,676	47,000
Special assessments		0	0	0	
Miscellaneous		3,956	0	3,956	72,500
Other financing sources		734,298	0	734,298	908,431
Total revenues and other sources		1,087,614	83,843	1,171,457	1,349,249
Expenditures and Other Financing Uses					
Public safety		26,370	0	26,370	36,889
Public works		99,829	0	99,829	225,700
Health and social services		1,814	0	1,814	4,200
Culture and recreation		29,027	0	29,027	29,764
Community and economic development		7,838	0	7,838	30,500
General government		84,047	0	84,047	100,900
Debt service		54,999	0	54,999	28,408
Capital projects		789,664	0	789,664	891,479
Total governmental activities expenditures		1,093,588	0	1,093,588	1,347,840
Business type activities		0	83,539	83,539	88,450
Total ALL expenditures		1,093,588	83,539	1,177,127	1,436,290
Other financing uses, including transfers out		115,493	0	115,493	123,431
Total ALL expenditures/And other financing uses		1,209,081	83,539	1,292,620	1,559,721
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-121,467	304	-121,163	-210,472
Beginning fund balance July 1, 2014		456,923	237,630	694,553	694,553
Ending fund balance June 30, 2015		335,456	237,934	573,390	484,081
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,400,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,302,310
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/19/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Rachelle Swisher		→	515	981-9214	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CUMMING						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	214,744	14,893		55,408			285,045			285,045	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	214,744	14,893		55,408	0		285,045		T01	285,045	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	214,744	14,893		55,408	0	0	285,045			285,045	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	0	14				
15	Other local option taxes							0			0	15				
15	TOTAL OTHER CITY TAXES	0	0	0	0	0	0	0	0		0	15				
16	Section B - LICENSES AND PERMITS	3,273						3,273		T29	3,273	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	5,779						5,779		U20	5,779	18				
19	Rents and royalties	6,389						6,389		U40	6,389	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	12,168	0	0	0	0	0	12,168	0		12,168	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CUMMING						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		20,804					20,804		C46	20,804	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	1,304	91		342			1,737		C89	1,737	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,304	20,895	0	342	0	0	22,541	0		22,541	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Praire Meadows Grant	2,500						2,500		D89	2,500	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	2,500	0	0	0	0	0	2,500	0		2,500	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,804	20,895	0	342	0	0	25,041	0		25,041	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,634	A91	1,634	73				
74	Sewer							0	82,209	A8Ø	82,209	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	23,833						23,833		A81	23,833	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CUMMING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	23,833	0	0	0	0	0	23,833	83,843		107,676	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	2,223						2,223		U99	2,223	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Park Sales	1,733						1,733			1,733	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	3,956	0	0	0	0	0	3,956	0		3,956	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CUMMING					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	261,778	35,788	0	55,750	0	0	353,316	83,843		437,159	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					618,805		618,805		NR	618,805	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	7,001			2,013			9,014			9,014	127
128	Internal TIF loans and transfers in					106,479		106,479			106,479	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	7,001	0	0	2,013	725,284	0	734,298	0		734,298	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	268,779	35,788	0	57,763	725,284	0	1,087,614	83,843		1,171,457	132
133												133
134	Beginning fund balance July 1, 2014	308,804	2,409	145,604	-2,764	2,870		456,923	237,630		694,553	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	577,583	38,197	145,604	54,999	728,154	0	1,544,537	321,473		1,866,010	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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154												154
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156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF CUMMING							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	7,280						7,280		E62	7,280	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	10,406						10,406		E24	10,406	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	5,202						5,202		E32	5,202	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	3,482						3,482		E66	3,482	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	26,370	0	0	0	0	0	26,370			26,370	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CUMMING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	54,722						54,722		E44	54,722	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	6,389						6,389		E44	6,389	48
49	Traffic control safety — Current operation	198						198		E44	198	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	5,474						5,474		E44	5,474	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	22,946						22,946		E81	22,946	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		10,100					10,100		E89	10,100	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	89,729	10,100	0	0	0	0	99,829			99,829	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CUMMING							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,814						1,814		E32	1,814	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,814	0	0	0	0	0	1,814			1,814	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CUMMING						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	4,664						4,664		E52	4,664	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	24,163						24,163		E61	24,163	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	200						200		E61	200	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	29,027	0	0	0	0	0	29,027			29,027	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	1,500						1,500		E89	1,500	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	138						138		E29	138	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	6,200						6,200		E89	6,200	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,838	0	0	0	0	0	7,838			7,838	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CUMMING						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,528	397					4,925		E29	4,925	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	34,357	4,983					39,340		E23	39,340	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,951						11,951		E25	11,951	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,280						23,280		E31	23,280	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	3,967						3,967		E89	3,967	171
172	Other general government — Current operation	584						584		E89	584	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	78,667	5,380	0	0	0	0	84,047			84,047	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal & Interest - Phase 1 Sewer				27,380			27,380			27,380	178
179	Bond Admin Fees - Phase 1 Sewer				1,000			1,000			1,000	179
180	<i>Principal & Interest - Phase 1 Sewer Extension</i>				26,619			26,619			26,619	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	54,999	0	0	54,999			54,999	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Phase 2 Sewer Project					789,664		789,664			789,664	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	789,664	0	789,664			789,664	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	789,664	0	789,664			789,664	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	233,445	15,480	0	54,999	789,664	0	1,093,588			1,093,588	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CUMMING					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								251	E91	251	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								83,288	E80	83,288	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CUMMING						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								83,539		83,539	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	233,445	15,480	0	54,999	789,664	0	1,093,588	83,539		1,177,127	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,013	7,001					9,014			9,014	255
256	Internal TIF loans/repayments and transfers out			106,479				106,479			106,479	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,013	7,001	106,479	0	0	0	115,493	0		115,493	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	235,458	22,481	106,479	54,999	789,664	0	1,209,081	83,539		1,292,620	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		15,716	39,125				54,841			54,841	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	342,125				-61,510		280,615			280,615	267
268	Total Governmental	342,125	15,716	39,125	0	-61,510	0	335,456			335,456	268
269	Proprietary								237,934		237,934	269
270	Total ending fund balance June 30, 2015	342,125	15,716	39,125	0	-61,510	0	335,456	237,934		573,390	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	577,583	38,197	145,604	54,999	728,154	0	1,544,537	321,473		1,866,010	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CUMMING

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52 4,664
Police protection.....	M62 7,280
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

35,727

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 351,000	29U	39U 17,000	49U 334,000	49U	49U	49U	I89 10,530
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Sewer utility	19U 305,000	29U	39U 14,000	49U 291,000	49U	49U	49U	I89 12,619
Sewer utility	19U	29U 785,000	39U 10,000	49U 775,000	49U	49U	49U	I89 1,378
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	656,000	785,000	41,000	1,400,000	0	0	0	24,527

B. Short-term debt

Outstanding as of JULY 1, 2014

Outstanding as of JUNE 30, 2015

61V \$	
64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 573,390	\$			573,390

REMARKS

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Continued on next page

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